

Attached
Reference

Guideline Comparison Tables

GRI Standards

Sustainability Report 2025

GRI Standards Context Index

Statement of use	FUJIFILM Holdings Corporation has reported in accordance with the GRI Standards for the period April 1, 2024—March 31, 2025.
GRI 1 used	GRI 1: Foundation 2021

Indicator		References	Pages
GRI 2: General Disclosures 2021			
1 The organization and its reporting practices			
2-1	Organizational details	1.1.1 Corporate Overview 1.1.2 Financial Highlights	p. 4-5 p. 5-6
2-2	Entities included in the organization's sustainability reporting	1.0 About <i>Sustainability Report</i>	p. 3
2-3	Reporting period, frequency and contact point	1.0 About <i>Sustainability Report</i>	p. 3
2-4	Restatements of information	1.0 About <i>Sustainability Report</i>	p. 3
2-5	External assurance	6 Independent Assurance Report	p. 168
2 Activities and workers			
2-6	Activities, value chain and other business relationships	Company Profile https://holdings.fujifilm.com/en/about/companyprofile 2.5.2 Fujifilm Group Procurement Overview	— p. 61-62
2-7	Employees	1.1.1 Corporate Overview 4.1.2 Employee Basic Data	p. 4-5 p. 117-120
2-8	Workers who are not employees		
3 Governance			
2-9	Governance structure and composition	2.1.2-2 Corporate governance and governing structure Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 22 —
2-10	Nomination and selection of the highest governance body	2.1.4 Diversity among Directors Corporate Governance Guidelines > 10. Selection Criteria for Director Candidates, CEO Candidate and Audit & Supervisory Board Member Candidates https://www.fujifilm.com/files-holdings/en/about/governance/about_governance_ff_governance_guideline_en.pdf	p. 24-25 —
2-11	Chair of the highest governance body	2.1.2-2 Corporate governance and governing structure	p. 22
2-12	Role of the highest governance body in overseeing the management of impacts	1.2.4 Background of CSR Planning and Process for Identifying Materiality (Priority Issues)	p. 12-14
2-13	Delegation of responsibility for managing impacts	1.2.3 CSR Management System	p. 10-11
2-14	Role of the highest governance body in sustainability reporting	Obtained approval of the director responsible for sustainability at the time of publication.	
2-15	Conflicts of interest	Corporate Governance Guidelines > 18. Related-Party Transactions https://www.fujifilm.com/files-holdings/en/about/governance/about_governance_ff_governance_guideline_en.pdf	
2-16	Communication of critical concerns	2.2.6-3. Whistle-blowing reports	p. 40
2-17	Collective knowledge of the highest governance body	Corporate Governance Guidelines > 17. Policy on Training of Directors and Audit & Supervisory Board Members https://www.fujifilm.com/files-holdings/en/about/governance/about_governance_ff_governance_guideline_en.pdf	
2-18	Evaluation of the performance of the highest governance body	2.1.6 The Evaluation of the Effectiveness of the Board of Directors	p. 26-27
2-19	Remuneration policies	2.1.7 Executive Remuneration Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 28-31 —
2-20	Process to determine remuneration	2.1.7-1. Remuneration decision process Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 28 —
2-21	Annual total compensation ratio	Annual total compensation ratio 1:30 Changes in annual total compensation ratio: 0.987 * Employee wages are calculated on average.	

Indicator		References	Pages
4 Strategy, policies and practices			
2-22	Statement on sustainable development strategy	<i>Integrated Report</i> > CEO Message	p. 5-10
2-23	Policy commitments	1.2.2 Philosophical Concepts and Related Policies of the Fujifilm Group	p. 9-10
2-24	Embedding policy commitments	2.2.6 Achievements for Efforts to Promote Compliance 2.4.3-4. Efforts in the Healthcare segment 2.5.3 Procurement Policy and Structure 4.2.2 Management System 4.6.1 Basic Approach	p. 39-40 p. 59-60 p. 62-64 p. 121 p. 143
2-25	Processes to remediate negative impacts	4.6.7 Grievance Mechanism	p. 154-155
2-26	Mechanisms for seeking advice and raising concerns	2.2.5-4. Whistle-blowing system	p. 39
2-27	Compliance with laws and regulations	2.2.4-4. Status for fiscal 2024 2.2.6-3. Whistle-blowing reports 2.2.7 Efforts for Each Theme Related to Laws and Regulations Particularly Important in Business 3.1.5 Response to Environmental Laws and Regulations	p. 37 p. 40 p. 40-42 p. 82
2-28	Membership associations	Member Organizations / Third-Party Initiatives https://holdings.fujifilm.com/en/sustainability/evaluation#link05 1.2.8 Member Organizations/Third-Party Initiatives 3.3.2 Collaboration with Initiatives	— p. 20 p. 88-90
5 Stakeholder engagement			
2-29	Approach to stakeholder engagement	1.2.7 Communication with Stakeholders	p. 19-20
2-30	Collective bargaining agreements	100% (in Japan)	
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	1.2.4 Background of CSR Planning and Process for Identifying Materiality (Priority Issues)	p. 12-14
3-2	List of material topics	1.2.5 SVP 2030 Major Results and Activities	p. 15-16
3-3	Management of material topics	1.2.5 SVP 2030 Major Results and Activities 1.2.6 The CSR Plan of the Fujifilm Group Sustainable Value Plan 2030 (SVP 2030)	p. 15-16 p. 17-18
GRI 101: Biodiversity 2024			
101-1	Policies to halt and reverse biodiversity loss	<i>TNFD Report</i> > 1.1 Scope of This Report and Contributions to 30by30 https://www.fujifilm.com/files-holdings/en/sustainability/report/2026/tnfd_report2026.pdf	p. 8
101-2	Management of biodiversity impacts	3.7.2-1 Consideration for biodiversity in business sites	p. 111
101-3	Access and benefit-sharing	3.7.2 Activities Overview	p. 110-112
101-4	Identification of biodiversity impacts	<i>TNFD Report</i> > 0.4 Strategic Policy for TNFD Alignment https://www.fujifilm.com/files-holdings/en/sustainability/report/2026/tnfd_report2026.pdf	p. 6
101-5	Locations with biodiversity impacts	<i>TNFD Report</i> > 1.2 Nature of Ashigara and Fujinomiya https://www.fujifilm.com/files-holdings/en/sustainability/report/2026/tnfd_report2026.pdf	p. 8-10
101-6	Direct drivers of biodiversity loss	<i>TNFD Report</i> > 2.1.1 Dependencies, Impacts, and Potential Operational Risk Factors Arising from Direct Operations in Ashigara and Fujinomiya https://www.fujifilm.com/files-holdings/en/sustainability/report/2026/tnfd_report2026.pdf	p. 13
101-7	Changes to the state of biodiversity	<i>TNFD Report</i> > 1.1 Scope of This Report and Contributions to 30by30 https://www.fujifilm.com/files-holdings/en/sustainability/report/2026/tnfd_report2026.pdf	p. 8
101-8	Ecosystem services	<i>TNFD Report</i> > 1.4 Initiatives in Ashigara and Fujinomiya: Looking Ahead https://www.fujifilm.com/files-holdings/en/sustainability/report/2026/tnfd_report2026.pdf	p. 11

Indicator		References	Pages
GRI 102: Climate Change 2025			
102-1	Transition plan for climate change mitigation	3.2.1 Basic Approach 3.2.5 Metrics and Targets 3.3.1 Activity Overview	p. 84 p. 86-87 p. 88
102-2	Climate change adaptation plan		
102-3	Just transition		
102-4	GHG emissions reduction targets and progress	3.2.5 Metrics and Targets	p. 86-87
102-5	Scope 1 GHG emissions	3.3.3-1. GHG emissions (Scope 1, 2)	p. 90-91
102-6	Scope 2 GHG emissions	3.3.3-1. GHG emissions (Scope 1, 2)	p. 90-91
102-7	Scope 3 GHG emissions	3.3.3-2. GHG emissions (Scope 3)	p. 91-93
102-8	GHG emissions intensity		
102-9	GHG removals in the value chain		
102-10	Carbon credits	3.3.3-7. Green electricity certificate	p. 95
GRI 103: Energy 2025			
103-1	Energy policies and commitments	3.2.5-3. Renewable energy usage targets	p. 87
103-2	Energy consumption and self-generation within the organization	3.3.3-4. Energy consumption data	p. 94
103-3	Upstream and downstream energy consumption		
103-4	Energy intensity		
103-5	Reduction in energy consumption	3.3.3-4. Energy consumption data	p. 94
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	1.1.2 Financial Highlights 2.5.2 Fujifilm Group Procurement Overview 4.7.4 Results of Social Contribution (Fiscal 2024) Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 5-6 p. 61-62 p. 160-161 —
201-2	Financial implications and other risks and opportunities due to climate change	3.2 Climate Change Response Strategy	p. 84-87
201-3	Defined benefit plan obligations and other retirement plans	Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	—
201-4	Financial assistance received from government	Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	—
GRI 202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1.2-3. Fujifilm Group Japan operating companies: New regular employee hires	p. 119
202-2	Proportion of senior management hired from the local community		
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported		
203-2	Significant indirect economic impacts		
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	2.5.2 Fujifilm Group Procurement Overview	p. 61-62
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	2.2.7-1. Efforts for anti-corruption (bribery)	p. 40
205-2	Communication and training about anti-corruption policies and procedures	2.2.5-2. Compliance training 2.2.6-1. Compliance training	p. 38 p. 39
205-3	Confirmed incidents of corruption and actions taken	N/A 2.2.7-1. Efforts for anti-corruption (bribery)	p. 40

Indicator	References	Pages
GRI 206: Anti-competitive Behavior 2016		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.2.7-2. Preventing anti-competitive practices	p. 40-41
GRI 207: Tax 2019		
207-1 Approach to tax	2.1.8 Tax Policy	p. 32
207-2 Tax governance, control, and risk management	2.1.8 Tax Policy	p. 32
207-3 Stakeholder engagement and management of concerns related to tax	2.1.8 Tax Policy	p. 32
207-4 Country-by-country reporting	Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	—
GRI 301: Materials 2016		
301-1 Materials used by weight or volume		
301-2 Recycled input materials used	3.4.3 Effective Recycling of Used Products	p. 98-100
301-3 Reclaimed products and their packaging materials	3.4.3 Effective Recycling of Used Products	p. 98-100
GRI 303: Water 2018		
303-1 Interactions with water as a shared resource	3.7.3-1 Effective use of water resources 3.7.4-3. Efforts at our business sites	p. 113 p. 115
303-2 Management of water discharge-related impacts	3.6.7 Managing Pollutants	p. 109
303-3 Water withdrawal	3.7.3-2. Results in water resource management 3.7.4 Response to Water Risks	p. 114 p. 115-116
303-4 Water discharge	3.7.3-2. Results in water resource management	p. 114
303-5 Water consumption		
GRI 305: Emissions 2016		
305-6 Emissions of ozone-depleting substances (ODS)	3.6.5 Fluorocarbons Emissions/Volatile Organic Compounds (VOC) Emissions	p. 107-108
305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	3.6.5 Fluorocarbons Emissions/Volatile Organic Compounds (VOC) Emissions 3.6.7-1. Annual changes in volume of atmospheric emissions	p. 107-108 p. 109
GRI 306: WASTE 2020		
306-1 Waste generation and significant waste-related impacts	3.4.2 Resource Recycling Policy and Targets	p. 96-98
306-2 Management of significant waste-related impacts	3.4.2 Resource Recycling Policy and Targets 3.4.3 Effective Recycling of Used Products	p. 96-98 p. 98-100
306-3 Waste generated	3.4.2-3. Reducing waste	p. 97
306-4 Waste diverted from disposal	3.4.2-3. Reducing waste 3.4.2-4. Valuable-converted waste 3.4.2-5. Annual Changes in Recycling Index and Valuables Conversion Index	p. 97 p. 98 p. 98
306-5 Waste directed to disposal	3.4.2-3. Reducing waste	p. 97
GRI 308: Supplier Environmental Assessment 2016		
308-1 New suppliers that were screened using environmental criteria	2.5.5 Efforts to Improve Sustainability in the Supply Chain (Sustainable Procurement Activities)	p. 66-71
308-2 Negative environmental impacts in the supply chain and actions taken	2.5.5-2. Overview of fiscal 2024 activities 2.5.9 Efforts in Paper Procurement 2.5.10 Sustainable Procurement Efforts in Logistics	p. 68-71 p. 76 p. 77
GRI 401: Employment 2016		
401-1 New employee hires and employee turnover	4.1.2-2. Fujifilm Group Japan operating companies: Regular employees 4.1.2-3. Fujifilm Group Japan operating companies: New regular employee hires	p. 117 p. 119

Indicator		References	Pages
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.3-2. Systems for balancing work and life	p. 125
401-3	Parental leave	4.2.3-1. Targets and results	p. 122-124
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes		
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	4.4.3 Occupational Health and Safety	p. 135-136
403-2	Hazard identification, risk assessment, and incident investigation	4.4.3 Occupational Health and Safety	p. 135-136
403-3	Occupational health services	4.3.3 Promoting Health and Wellness	p. 129-133
403-4	Worker participation, consultation, and communication on occupational health and safety	4.4.3 Occupational Health and Safety	p. 135-136
403-5	Worker training on occupational health and safety	4.4.3 Occupational Health and Safety	p. 135-136
403-6	Promotion of worker health	4.3.3-4. Health and wellness promotion initiatives	p. 131-133
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.3 Occupational Health and Safety	p. 135-136
403-8	Workers covered by an occupational health and safety management system	4.4.3 Occupational Health and Safety	p. 135-136
403-9	Work-related injuries	4.4.3-2. Serious workplace accidents in fiscal 2024 4.4.3-3. Workplace accident rate and workplace accident severity	p. 135 p. 136
403-10	Work-related ill health	4.4.3-2. Serious workplace accidents in fiscal 2024 4.4.3-3. Workplace accident rate and workplace accident severity	p. 135 p. 136
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	4.5.3-1. Human resource development programs	p. 138
404-2	Programs for upgrading employee skills and transition assistance programs	4.5.2 Structure for Human Resource Development 4.5.3 Results and Progress	p. 137-138 p. 138-142
404-3	Percentage of employees receiving regular performance and career development reviews	4.5.2 Structure for Human Resource Development	p. 137-138
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	4.1.2-1. Fujifilm Group: All employees Annual Securities Report <i>Yuka Shoken Houkokusho</i> (in Japanese only)	p. 117 —
405-2	Ratio of basic salary and remuneration of women to men	4.1.2-2. Fujifilm Group Japan operating companies: Regular employees Annual Securities Report <i>Yuka Shoken Houkokusho</i> (in Japanese only)	p. 117-118 —
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	N/A	
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	For suppliers whose self-checks show non-conformance, we conduct on-site investigations and confirm that improvements are made. 4.6.5 Prevention and Mitigation of Adverse Impact and Monitoring	p. 147-153
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	For suppliers whose self-checks show non-conformance, we conduct on-site investigations and confirm that improvements are made. 4.6.5 Prevention and Mitigation of Adverse Impact and Monitoring	p. 147-153
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	For suppliers whose self-checks show non-conformance, we conduct on-site investigations and confirm that improvements are made. 4.6.5 Prevention and Mitigation of Adverse Impact and Monitoring	p. 147-153

Indicator		References	Pages
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures		
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	N/A 4.6.5 Prevention and Mitigation of Adverse Impact and Monitoring	p. 147-153
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	4.7 Corporate Citizenship	p. 158-163
413-2	Operations with significant actual and potential negative impacts on local communities	No significant actual and potential negative impacts	
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	2.5.5 Efforts to Improve Sustainability in the Supply Chain (Sustainable Procurement Activities)	p. 66-71
414-2	Negative social impacts in the supply chain and actions taken	2.5.5-2. Overview of fiscal 2024 activities 2.5.8 Responsible Minerals Procurement 2.5.9 Efforts in Paper Procurement 2.5.10 Sustainable Procurement Efforts in Logistics	p. 68-71 p. 74-75 p. 76 p. 77
GRI 415: Public Policy 2016			
415-1	Political contributions		
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	2.3.4 Product Safety	p. 56
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	N/A 2.3.4 Product Safety	p. 56
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	3.5.5 Disclosing Environment-Related Information for Products	p. 104
417-2	Incidents of non-compliance concerning product and service information and labeling	N/A 3.5.5-3. Incidents of non-compliance concerning product and service information and labeling	p. 104
417-3	Incidents of non-compliance concerning marketing communications	N/A	
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A 2.2.9-6. Incidents and violations in personal data handling	p. 51